

## CHAPTER XVIII.

*An Act to provide for the return and collection of delinquent taxes in the City of St. Anthony, Hennepin County.*

- SECTION 1.** City Clerk to make return to the County Auditor of lands sold for taxes, for school, city or other purposes—also all lands assessed for the year 1863—and the purposes for which such taxes were levied.
2. Lands sold for taxes may be redeemed—how.
  3. When lands may be forfeited to the State—when lands so forfeited to be sold.
  4. Premises so to be sold, to be offered separately—to be sold to the highest bidder—in case not all sold, to be re-offered.
  5. Certificates of sale to be made by the County Auditor—what to contain.
  6. County Auditor to execute and deliver to purchaser, a deed in fee simple.
  7. Persons claiming ownership in lands so to be sold, may commence action for the purpose of testing the validity of said assessment.
  8. Actions may be brought by persons claiming an interest adverse to the title of purchaser—for what purpose.
  9. Purchasers of such lands to be deemed as the assignees of the State of Minnesota—what to be a lien upon said land.
  10. When land so sold may be redeemed—duty of County Treasurer upon such redemption being made.
  11. Duty of County Treasurer.
  12. When act to take effect.

*Be it enacted by the Legislature of the State of Minnesota :*

City clerk to make return to county auditor—what to contain

**SECTION 1.** The city clerk of the city of St. Anthony shall, on or before the first Monday of April, 1864, make return to the county auditor of Hennepin county, of all lands within the limits of the city of St. Anthony, in Hennepin county, heretofore sold for the city, school, or other tax of said city, for the year 1860, or for any previous year or years, and which lands, at such sale or sales, were purchased, and the certificate of which sale is now held by said city; and said return shall also state the amount of tax for which said lands were sold, and the date of such sale, and the city clerk of St. Anthony shall also, at the same time, return a list of all taxes assessed by the city of St. Anthony, for the year 1863, or any previous years, whether general, special, school, or road taxes, which remain unpaid and delinquent on the first day of April, A.D. 1864. Said list shall contain a full and exact de-

scription of each tract, parcel or lot of land or property which may have been so sold or forfeited to the city of St. Anthony, or upon which any tax may remain due and unpaid, and shall state particularly for what years said tax was levied, and also the purpose for which it was levied, being either general, special, school or road tax; the tax for each year being in separate columns. Said list so made shall be signed and certified by the city clerk and by the mayor of the city of St. Anthony, under the city seal, as a true and correct list of all lands sold by, and forfeited to the city of St. Anthony, for unpaid taxes, and of all taxes assessed and levied in the said city, and remaining delinquent and unpaid for the different years, as stated in said return.

SEC. 2. The lands so sold or forfeited to the city of St. Anthony may be redeemed, and the taxes remaining due may be paid by the owner or owners of said lands, or by any other person having an interest therein, upon the following terms and conditions, to-wit: By paying to the county treasurer of Hennepin county, upon the statement of the county auditor of said county, the amount for which such lands were sold at such tax sale or sales, with interest thereon at seven per cent. per annum, from the day of such sale, and by the payment of all delinquent taxes due and unpaid thereon, as aforesaid, for the year 1863, and previous years, on or before the first Monday in May, in the year 1864.

Lands sold for taxes may be redeemed—how

SEC. 3. If any such tract or parcel of land, or any structure thereon, shall remain unredeemed from said tax sale or sales, or if any of said delinquent taxes thereon shall remain unpaid on the said first Monday of May, 1864, such lands so unredeemed, or upon which such delinquent taxes shall remain either wholly or in part unpaid, shall, at said last-named date, become forfeited to the State, and it shall thereupon become the duty of the county auditor to advertise the same for sale, under the provisions of this act, therein stating that such lands will be sold, as forfeited to the State, and stating the time and place of sale, which time shall be on the first Monday in June, 1864. The notice of such sale shall be published at least once in

When lands forfeited to the State—when lands forfeited to be sold

each week for three weeks next preceding the day of said sale, in some newspaper printed and published in said Hennepin county, or in a newspaper printed and published at the seat of government of this State. Said sale shall be publicly made at the office of the county auditor of Hennepin county, by the county treasurer, the auditor to act as clerk, and keep a record thereof.

To be offered separately—to be sold to the highest bidder—when to be re-offered

SEC. 4. The premises so to be sold, shall be offered for sale, each tract or parcel separately, and in the order appearing in said notice of sale, and shall be sold to the highest bidder therefor, in money, or in orders corresponding with the various funds making up the taxes charged on said premises, for an amount not less than the amount for which, by the provisions of this act, such lands might have been redeemed. The surplus money, if any, arising from such sale, shall be paid over to the person or party owning such tract at the time of its forfeiture. In case any lot, tract or parcel shall remain unsold for want of bidders or otherwise, the same may be re-offered and sold, as hereinbefore provided; and such sale may be adjourned from time to time, without further notice, until all such forfeited lands shall be sold. *Provided, however,* That no sale shall be made, otherwise than for money, or in orders corresponding with the various funds, making up the taxes charged on said premises. *And provided further,* That in case the city council of said city shall deem it for the interest of the city, to have any tract or parcel sold for less than the amount provided for in this section, they may so direct, and, in such case, such tract may be sold to the highest bidder, without restriction as to price, and they shall have full power, in case when, in their judgment, the amount of taxes assessed upon any parcel of property is manifestly greater than it ought to be, to make such abatement therefrom as may, in their judgment, be best; such abatement to be made prior to the first Monday of April, 1864.

SEC. 5. Certificates of sale shall be made by the county auditor of Hennepin county, containing a pertinent description of the tract or parcel so sold, the amount for which it was sold, and the name of the

purchaser thereof, to be delivered to the purchaser upon receiving, in addition to the amount, twenty-five cents for each certificate. In case more than one tract is purchased by the same person, such certificate shall contain all such tracts without extra charge therefor.

By whom certificate of sale to be made out—what to contain

SEC. 6. It shall be the duty of the county auditor making such sale, or his successor in office, upon the production and return of the certificate of sale, and upon the tender to him of the sum of money required by the United States as stamp duty upon such conveyance, to make, execute and deliver to the purchaser named in such certificate, or his assignees, a deed, in fee simple, for the premises so sold, embracing therein such description of the premises, in addition to that set forth in the certificate, as may be necessary to fully identify the same; and reciting, in such deed, the said sale, and the fact that the property is unredeemed; and thereupon such deed shall vest in the grantee therein an absolute title, both at law and in equity, except in cases where the tax returned delinquent shall have actually been paid, and subject to be defeated as hereinafter provided. And the said tax deed shall be prima facie evidence in all cases of a legal and valid title in the party holding the same, or his assigns; and from the time of recording such tax deed, the grantee therein, his heirs or assigns, shall be entitled to, and may have and hold possession of the premises therein described, so sold.

To execute a deed in fee simple

SEC. 7. Any person or persons owning or claiming any right, title, or interest in or to any lands or premises so to be sold, shall, before the day appointed for the sale thereof, commence an action for the purpose of testing the validity of the assessment of the taxes thereon, or in any manner questioning the regularity or validity thereof, or otherwise asserting his, her or their right, title or interest therein, or claim thereto, or be forever barred in the premises; except in cases where the tax returned delinquent shall actually have been paid. The county treasurer of Hennepin county may be made a defendant in such action, and shall have full powers to defend the same, on behalf of the State. *Provided, always,* That any person or party,

Rights of persons owning lands so sold

before or at the time of commencing any action or proceeding for the purpose of testing the validity of such assessment, or the regularity thereof, or in anywise asserting his, her or their right, title, claim or interest in or to such premises, so to be sold, or interfering in any manner with said sale, shall pay into court the amount due for the redemption of such premises, to abide the result of such action or proceeding.

Rights of persons claiming interest adverse to the title of purchaser—for what purpose

SEC. 8. Any person or persons having or claiming any right, title or interest in or to any land or premises, after a sale thereof, under the provisions of this act, adverse to the title or claim of the purchaser at such sale, himself, his heirs or assigns, shall, within one year from the time of the recording of the tax deed for said premises, commence an action for the purpose of testing the validity thereof, or be for ever barred in the premises.

Who to be deemed the assignee of the State—what to be a lien upon said land

SEC. 9. The purchaser of any such lands, his heirs or assigns, shall, from the day of such purchase, be deemed and taken in all the courts of this State as the assignee of the State of Minnesota, and the amount of taxes, interest and costs charged on such lands at the time the same were sold, together with all legal taxes paid thereon, subsequently, by the said purchaser, his heirs or assigns, shall operate as, and be a lien upon such lands, and may be enforced in the same manner as any other lien. In any and all cases where the claimant of any lands sold under the provisions of this act, or his heirs or assigns shall recover by action or otherwise, the lands so sold as aforesaid, such claimant, his heirs or assigns, shall be liable to refund to the purchaser, his heirs or assigns, the amount by such purchaser paid, together with all taxes by him subsequently paid, with interest upon the whole of said amount at the rate of twelve per cent. per annum, and the same shall be paid to such purchaser, his heirs or assigns, before such person or persons shall be evicted or turned out of possession by any claimant recovering by action the land so sold for taxes, or by any one claiming by, through, or under such claimant.

SEC. 10. Any tract or parcel of land may be redeemed by the person who owned the same at the time

of the forfeiture thereof, or his representatives, or by any person having an interest therein as mortgagee, or judgment creditor, at any time within one year from the time of the sale thereof, upon paying to the treasurer of the county, for the use of the purchaser or his assignee, the amount for which such property was sold, with interest on such amount from the day of sale to the time of redemption, at the rate of two per cent. per month, together with the necessary expenses of procuring and recording such evidence of title as may have issued, by the county auditor of Hennepin county, under the provisions hereof. Upon such redemption being made, the treasurer of said county shall give to the person redeeming, a certificate thereof, which may be recorded in the office of the register of deeds of Hennepin county, and thereupon the same shall operate to defeat such tax deed, so far as said redeemed premises are concerned, and the title acquired by such purchaser or his assignee, under the certificate and deed, shall revert to such redemptioner.

When land may be redeemed—duty of county treasurer

SEC. 11. And it shall be the duty of the county treasurer of Hennepin county to pay over to the city treasurer of St. Anthony, upon the certificate of the county auditor of Hennepin county, all moneys or funds paid into the county treasury on account of said city, under the provisions of this act, deducting three per cent. as fees therefor.

Duty of county treasurer

SEC. 12. This act shall take effect and be in force from and after its passage.

Approved February 19, 1864.